

EXHIBIT A

Part 2 of 2

Second Amended Complaint - Part 2 of 2 Pg 2 of 33
United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015

706

(Rev. August 2008)

Department of the Treasury
Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions).
 To be filed for decedents dying after December 31, 2007, and before January 1, 2009.

Part 1—Decedent and Executor

1a Decedent's first name and middle initial (and maiden name, if any) Armand L.	1b Decedent's last name Greenhall	2 Decedent's Social Security No. Redacted 5904
3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death Redacted	3b Year domicile established 1933	4 Date of birth Redacted
5 Date of death Redacted		
6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no. McCanliss & Early LLP 88 Pine Street, 21st Floor New York, NY 10005 Phone no. (212) 943-0280		
6a Name of executor (see page 4 of the instructions) Deidre A. Sweeney & Peng Yan		7b Case number 2008-1750
6c Executor's social security number (see page 5 of the instructions) Redacted 3522 & Redacted 4026		8 If decedent died testate, check here ► <input checked="" type="checkbox"/> and attach a certified copy of the will. 9 If you extended the time to file this Form 706, check here ► <input checked="" type="checkbox"/>
10 If Schedule R-1 is attached, check here ► <input type="checkbox"/>		

Part 2—Tax Computation

1 Total gross estate less exclusion (from Part 5—Recapitulation, page 3, item 12)	1	9,212,846	17
2 Tentative total allowable deductions (from Part 5—Recapitulation, page 3, item 22)	2	756,905	50
3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	3a	8,455,940	67
b State death tax deduction	3b	838,055	46
c Taxable estate (subtract line 3b from line 3a)	3c	7,617,885	21
4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4		
5 Add lines 3c and 4	5	7,617,885	21
6 Tentative tax on the amount on line 5 from Table A on page 4 of the instructions	6	3,308,848	34
7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	7		
8 Gross estate tax (subtract line 7 from line 6)	8	3,308,848	34
9 Maximum unified credit (applicable credit amount) against estate tax	9	780,800.00	
10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 6 of the instructions.)	10		
11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	11	780,800.00	
12 Subtract line 11 from line 8 (but do not enter less than zero)	12	2,528,048	34
13 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	13		
14 Credit for tax on prior transfers (from Schedule Q)	14		
15 Total credits (add lines 13 and 14)	15		
16 Net estate tax (subtract line 15 from line 12)	16	2,528,048	34
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17		
18 Total transfer taxes (add lines 16 and 17)	18	2,528,048	34
19 Prior payments. Explain in an attached statement	19	2,650,000.00	
20 Balance due (or overpayment) (subtract line 19 from line 18)	20	- 121,951.66	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here	Signature of executor <i>Deidre A. Sweeney & Peng Yan</i>	Date <i>7-9-9</i>		
	Signature of executor <i>Deidre A. Sweeney & Peng Yan</i>	Date <i>7-9-9</i>		
Paid Preparer's Use Only	Preparer's signature <i>Deidre A. Sweeney & Peng Yan</i>	Date <i>7-9-9</i>	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's SSN or PTIN Redacted 3522
	Firm's name (or yours if self-employed), address, and ZIP code McCanliss & Early LLP, 88 Pine St., New York, NY 10005	EIN ► Redacted 7190	Phone no. (212) 943-0280	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the separate instructions for this form.
 RBA

Form 706 (Rev. 8-2008)

10-05048_DS_0000449

Redacted

5 9 0 4

Estate of: Armand Greenhall

Part 3—Elections by the Executor

Please check the "Yes" or "No" box for each question (see instructions beginning on page 6).

Note. Some of these elections may require the posting of bonds or liens.

		Yes	No
1	Do you elect alternate valuation?	1	X
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.	2	X
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described on page 10 and 11 of the instructions. Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.	3	X
4	Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	4	X

Part 4—General Information(Note. Please attach the necessary supplemental documents. You must attach the death certificate.)
(see instructions on page 12)

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type) State Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the attorney/ certified public accountant/ enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature CAF number Date Telephone number

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

Redacted, New York City Department of Health

2 Decedent's business or occupation. If retired, check here ► and state decedent's former business or occupation.
Sales-Fabric Company

3 Marital status of the decedent at time of death:

 Married Widow or widower — Name, SSN, and date of death of deceased spouse ► _____ Single Legally separated Divorced—Date divorce decree became final ► _____

4a Surviving spouse's name 4b Social security number 4c Amount received (see page 12 of the Instructions)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
Peng Yan	4026	Co-Executor	7,805,940.67
Lewis B. Straus	6121	Cousin	25,000.00
Robert E. May	5796	Stepbrother	100,000.00
Raymond Foulon	6907	None	25,000.00
Paul Straus	1856	First Cousin/Once Removed	75,000.00
Alex Straus		First Cousin/Once Removed	75,000.00

All unascertainable beneficiaries and those who receive less than \$5,000 ►

Total 8,455,940.67

Please check the "Yes" or "No" box for each question.

6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 12 of the Instructions)?

X

7a Have federal gift tax returns ever been filed?

If "Yes," please attach copies of the returns, if available, and furnish the following information:

7b Period(s) covered

7c Internal Revenue office(s) where filed

8a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?

X

b Did the decedent own any insurance on the life of another that is not included in the gross estate?

X

(continued on next page)

Page 2

Part 4—General Information (continued)

If you answer "Yes" to any of questions 9-16, you must attach additional information as described in the instructions.	Yes	No
9 Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E		X
10a Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?		X
b If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions for Schedule F on page 20 for reporting the total accumulated or effective discounts taken on Schedule F or G		X
11 Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 15 of the separate instructions)? If "Yes," you must complete and attach Schedule G		X
12a Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		X
b Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		X
c Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent?		X
If "Yes," was there a GST taxable termination (under section 2612) upon the death of the decedent?		
d If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b?		X
If "Yes," provide the EIN number to this transferred/sold item. ►		
13 Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		X
14 Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		X
15 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I		X
16 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation.		X

Part 5—Recapitulation

Item number	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate	1	
2	Schedule B—Stocks and Bonds	2 9,099,156.17	9,322,386.83
3	Schedule C—Mortgages, Notes, and Cash	3 73,790.00	73,790.00
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	4 22,500.00	22,500.00
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	5	
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6 17,400.00	17,400.00
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7	
8	Schedule H—Powers of Appointment	8	
9	Schedule I—Annuities	9	
10	Total gross estate (add items 1 through 9).	10 9,212,846.17	9,436,076.83
11	Schedule U—Qualified Conservation Easement Exclusion	11	
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation	12 9,212,846.17	9,436,076.83
Item number	Deductions	Amount	
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	13	291,593.59
14	Schedule K—Debts of the Decedent	14	95,311.91
15	Schedule K—Mortgages and Liens	15	
16	Total of items 13 through 15	16	386,905.50
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)	17	386,905.50
18	Schedule L—Net Losses During Administration	18	
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	19	
20	Schedule M—Bequests, etc., to Surviving Spouse	20	
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests	21	370,000.00
22	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation	22	756,905.50

Estate of: Armand Greenhall

Decedent's Social Security Number <input type="text"/> Redacted	5 9 0 4
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SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see the instructions on the reverse side of Schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	NONE			
	Total from continuation schedules or additional sheets attached to this schedule . . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . .			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Schedule A—Page 4

Form 700 (Rev. 8-2008)

Estate of: Armand Greenhall

Decedent's Social Security Number

Redacted 5 9 0 4**SCHEDULE B—Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	Redacted share of Redacted Owners Corp. See Appraisal Attached as Exhibit A			1/14/2009	1,810,000.00	2,010,000.00
2	Wachovia Securities Account # Redacted-0942 Valuation attached as Exhibit B				514,274.93	513,123.98
3	Wachovia Securities Account # Redacted-0967 Valuation Attached as Exhibit C				240,988.70	232,901.89
4	Securities in Safe Deposit Box Valuation attached as Exhibit D				1,443,702.72	1,461,484.96
5	Bernard L. Madoff Investment Securities Account # 1-GO234-3 Valuation based on amount received in June 2008				3,805,069.00	3,805,069.00
6.	Bernard L. Madoff Investment Securities- IRA Account#1-GO109-31 Valuation based on amount Received in June 2008				1,150,373.00	1,150,373.00
7	Ameritrade Account # Valuation attached as Exhibit E				134,747.82	149,434.00
Total from continuation schedules (or additional sheets) attached to this schedule					0.00	0.00
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.)					9,099,156.17	9,322,386.83

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule B are in the separate instructions.)

Schedule B — Page 12

Form 706 (Rev. 8-2008)

Estate of: Armand Greenhall

Decedent's Social Security Number

Redacted 5 9 0 4

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1.	Chase Checking Account		73,790.00	73,790.00
	Total from continuation schedules (or additional sheets) attached to this schedule . . .		0.00	0.00
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.)		73,790.00	73,790.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Schedule C—Page 13

Estate of: Armand Greenhall

Decedent's Social Security Number

Redacted 5 9 0 4

5 9 0 4

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(See the instructions on the reverse side.)

(See the instructions on the reverse side.)

Schedule D—Page 15

Estate of: Armand Greenhall

Decedent's Social Security Number

Redacted 5 9 0 4

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number or EIN, where applicable			

Total from continuation schedules (or additional sheets) attached to this schedule

1a Totals	1a
1b Amounts included in gross estate (one-half of line 1a)	1b

PART 2. All Other Joint Interests

- 2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Percentage includable	Includable alternate value	Includable value at date of death
		CUSIP number or EIN, where applicable			

Total from continuation schedules (or additional sheets) attached to this schedule

2b Total other joint interests	2b
3 Total includable joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5	3

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
 (See the instructions on the reverse side.)

Schedule E—Page 17

Estate of: Armand Greenhall	Decedent's Social Security Number Redacted
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SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 8.)

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedules G and H are in the separate instructions.)

Schedules G and H—Page 21

Form 706 (Rev. 8-2008)

<u>Estate of:</u> Armand Greenhall	Decedent's Social Security Number Redacted 5 9 0 4
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SCHEDULE I—Annuities**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see page 17 of the instructions).

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?	Yes	No
If "Yes," you must attach the information required by the instructions.		

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 9.)

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Schedule I—Page 22

(The instructions to Schedule I are in the separate instructions.)

Form 706 (Rev. 8-2008)

Estate of: Armand Greenhall	Decedent's Social Security Number Redacted 5 9 0 4
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SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note. Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
1	A. Funeral expenses: Plaza Community Chapel	17,870.20	
	Total funeral expenses ►		17,870.20
	B. Administration expenses:		
	1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)	223,000.00	
	2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)	30,000.00	
	3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)	5,000.00	
	4 Miscellaneous expenses: Miscellaneous Administration Expenses	15,723.39	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule	0.00	
	Total miscellaneous expenses ►	15,723.39	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 13.) ►		291,593.59

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Schedule J—Page 23

Form 706 (Rev. 8-2008)

Estate of: Armand Greenhall	Decedent's Social Security Number
	Redacted 5 9 0 4

SCHEDULE K—Debts of the Decedent, and Mortgages and Liens

Item number	Debts of the Decedent—Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1	Wachovia Advisory Fee			1,019.08
2	Con Edison			90.06
3	Verizon			38.91
4	Time Warner			105.57
5	AARP Health Care			24.00
6	Chase Card Service			10,596.00
7	Landauer Metro Inc. - Medical Supplies			111.02

Total from continuation schedules (or additional sheets) attached to this schedule 83,327.27

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 14.) 95,311.91

Item number	Mortgages and Liens—Description	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 15.)(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule K are in the separate instructions.)**Schedule K—Page 25**

Decedent's Social Security Number

Redacted 5 9 0 4

Estate of: Armand Greenhall

**SCHEDULE L—Net Losses During Administration and
Expenses Incurred in Administering Property Not Subject to Claims**

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount
	As shown on Schedule B, Decedent had two accounts at Bernard Madoff Investment Securities for a total of \$4,955,442. The funds were withdrawn from the company in June of 2008. No claim has been filed against the estate to date but the Executors believe that there is a possibility that one or more more claims could be filed before estate is closed. The amount of these claims is unknown at this time.	

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 18.)

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 19.)(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
Schedule L—Page 26 (The instructions to Schedule L are in the separate instructions.)

Form 708 (Rev. 8-2008)

Estate of: Armand Greenhall	Decedent's Social Security Number Redacted	5 9 0 4
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SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

		Yes	No
1a	If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule?	X	
b	According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule.	X	
2	Did any property pass to charity as the result of a qualified disclaimer?	X	
	If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1	Calvary Hospital 7140 Eastchester Road Bronx, NY 10461	Charitable	100,000.00
2	NYU Alumni Fund 25 West Fourth Street New York, NY 10012	Educational	5,000.00
3	Bronx High School of Science Alumni Assn 75 West 205 Street Bronx, NY 10486	Educational	10,000.00
4	St.Lukes-Roosevelt Hospital 324 West 108th Street New York, NY 10025	Charitable	100,000.00
5	National Center for Immunology and Respiratory Medicine 271 Madison Avenue, 19th Floor New York, NY 10016	Charitable	100,000.00
6	Woodmere Art museum 9201 Germantown Avenue Philadelphia, PA 19118	Educational	10,000.00
7	NUVoices of Mount Sinai Hospital 102 Remsen Circle Yonkers, NY 10710	Charitable	10,000.00

Total from continuation schedules (or additional sheets) attached to this schedule	35,000.00
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3 Total	3	370,000.00
4a Federal estate tax payable out of property interests listed above	4a	
b Other death taxes payable out of property interests listed above	4b	
c Federal and state GST taxes payable out of property interests listed above	4c	
d Add items 4a, 4b, and 4c	4d	
5 Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 21	5	370,000.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule O are in the separate instructions.)

EXHIBIT I

December 17, 2008

Mr. Peng Yan

Redacted

Re: Estate of Armand L. Greenhall

Dear Beneficiary:

On behalf of myself and Peng Yan as Executors of the Estate of Armand L. Greenhall, I regret to inform you that the payment of your legacy under the Will is going to be delayed.

A large portion of Mr. Greenhall's assets were invested with Bernard Madoff Investment Securities LLC. Mr. Madoff was arrested last week in what is alleged to be an elaborate Ponzi scheme. Enclosed is an article from the Wall Street Journal which discusses the situation.

The Estate collected the assets from the Madoff accounts in May, 2008. However, considering the uncertainty surrounding this situation, the Executors feel that it would be imprudent to pay your legacy at this time.

Be assured that as Executors, we will defend the assets of the estate against possible creditors to the best of our ability. We will try to keep you apprised of the situation.

Your patience is appreciated in these very trying times.

Very truly yours,

Deidre A. Sweeney
Co – Executor

Enclosure

December 17, 2008

Mr. Lewis B. Straus

Redacted

Re: Estate of Armand L. Greenhall

Dear Beneficiary:

On behalf of myself and Peng Yan as Executors of the Estate of Armand L. Greenhall, I regret to inform you that the payment of your legacy under the Will is going to be delayed.

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The Estate collected the assets from the Madoff accounts in May, 2008. However, considering the uncertainty surrounding this situation, the Executors feel that it would be imprudent to pay your legacy at this time.

Be assured that as Executors, we will defend the assets of the estate against possible creditors to the best of our ability. We will try to keep you apprised of the situation.

Your patience is appreciated in these very trying times.

Very truly yours,

Deidre A. Sweeney
Co – Executor

Enclosure

MCCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET
NEW YORK, NY 10005

TELEPHONE: 212-943-0280

FACSIMILE: 212-943-0283

December 17, 2008

University of Massachusetts Lowell Alumni Assn
Southwick Hall
Lowell, MA 01854

Re: Estate of Armand L. Greenhall

Dear Beneficiary:

On behalf of myself and Peng Yan as Executors of the Estate of Armand L. Greenhall, I regret to inform you that the payment of your legacy under the Will is going to be delayed.

A large portion of Mr. Greenhall's assets were invested with Bernard Madoff Investment Securities LLC. Mr. Madoff was arrested last week in what is alleged to be an elaborate Ponzi scheme. Enclosed is an article from the Wall Street Journal which discusses the situation.

The Estate collected the assets from the Madoff accounts in May, 2008. However, considering the uncertainty surrounding this situation, the Executors feel that it would be imprudent to pay your legacy at this time.

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Very truly yours,

Deidre A. Sweeney
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Enclosure

MCCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET
NEW YORK, NY 10005

TELEPHONE: 212-943-0280

FACSIMILE: 212-943-0283

December 17, 2008

UJA – Federation of Jewish Philanthropies
130 East 59th Street
New York, NY 10022-1302

Re: Estate of Armand L. Greenhall

Dear Beneficiary:

On behalf of myself and Peng Yan as Executors of the Estate of Armand L. Greenhall, I regret to inform you that the payment of your legacy under the Will is going to be delayed.

A large portion of Mr. Greenhall's assets were invested with Bernard Madoff Investment Securities LLC. Mr. Madoff was arrested last week in what is alleged to be an elaborate Ponzi scheme. Enclosed is an article from the Wall Street Journal which discusses the situation.

The Estate collected the assets from the Madoff accounts in May, 2008. However, considering the uncertainty surrounding this situation, the Executors feel that it would be imprudent to pay your legacy at this time.

Be assured that as Executors, we will defend the assets of the estate against possible creditors to the best of our ability. We will try to keep you apprised of the situation.

Your patience is appreciated in these very trying times.

Very truly yours,

Deidre A. Sweeney
Co – Executor

Enclosure

McCANLISS & EARLY, LLP

WALL STREET PLAZA

88 PINE STREET

NEW YORK, NY 10005

TELEPHONE: 212-943-0280

FACSIMILE: 212-943-0283

August 13, 2009

Mr. Jeffrey May

Redacted

Re: Estate of Armand Greenhall

Dear Mr. May:

This letter is in reply to a recent email from Gail Halperin requesting information regarding the cash legacy bequeathed to you of \$100,000. Unfortunately, at this time, the Executors are not in a position to pay the legacies under the Will because we do not know whether we will be required to repay any or all of the funds withdrawn from Mr. Greenhall's accounts at Madoff Investment Securities LLC to the bankruptcy trustee.

The U.S. and New York Estate Tax Returns have been filed and the tax shown to be due on them has been paid. New York State law does not require the Executors to file periodic accountings with the Surrogate's Court, therefore, there are none. The U.S. and New York Estate Tax Returns are confidential documents to which you, as a general legatee, are not entitled. You will be entitled to interest of 6% on the unpaid legacy beginning seven months after the issuance of Letters Testamentary.

I am sorry that I cannot give you better news. Be assured that we are just as anxious as you to have this situation resolved.

Sincerely yours,

Deidre A. Sweeney

cc: Peng Yan

EXHIBIT K

McCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET

TELEPHONE: 212-943-0280

NEW YORK, NY 10005

FACSIMILE: 212-943-0283

December 14, 2009

Mr. Peng Yan

Redacted

Re: Estate of Armand L. Greenhall

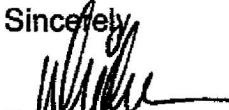
Dear Peng:

Enclosed are copies of protective claims for refund of U.S. and New York State Estate Taxes which I have filed today by mail.

The Internal Revenue Service and the New York State Commissioner of Taxation put a limit on the amount of time you have to request a refund of tax after a return has been filed. This is usually three years from the date the return is filed. These filings are intended to extend that time to file to the maximum allowable whatever that may at the time the Claim for refund is filed. If we do have to pay money back to the bankruptcy trustee, we will hopefully have the right to claim the refunds.

This is only for your information. No action is required by you.

Sincerely,


Deidre A. Sweeney

Enclosures

TELEPHONE: 212-943-0280

McCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET
NEW YORK, NY 10005

FACSIMILE: 212-943-0283

COPY

December 14, 2009

Certified Mail/Return Receipt Requested

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999

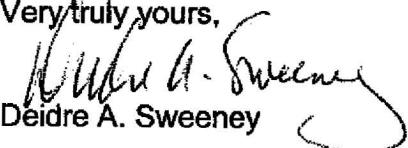
Re: Estate of Armand L. Greenhall
Soc. Sec. # Redacted 5904
Date of Death: Redacted

Dear Sirs:

On behalf of myself and Peng Yan, Executors of the Estate of Armand L. Greenhall, I enclose a protective Claim for Refund – Form 843 in connection with the captioned estate.

As indicated on the form, this protective claim is based on a currently unliquidated possible liability to Irving H. Picard, the Bankruptcy Trustee appointed in connection with the Bernard Madoff Ponzi scheme. A more detailed explanation is presented on the rider to the form.

Please acknowledge receipt of the enclosures by stamping the enclosed copy of this letter and returning it to me in the envelope provided.

Very truly yours,

Deidre A. Sweeney

Enclosure

cc: Peng Yan

843
Form 843
(Rev. February 2009)

Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes and an employer's claim for FICA tax, RRTA tax, or income tax withholding), shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)	Your social security number
Estate of Armand L. Greenhall, Deldre A. Sweeney&Peng Yan, Executors	Redacted 5904
Address (number, street, and room or suite no.)	Spouse's social security number
c/o McCanniss & Early LLP, 88 Pine Street, 21st Floor	
City or town, state, and ZIP code	Employer identification number (EIN)
New York, New York 10005	Redacted 6680
Name and address shown on return if different from above	Daytime telephone number
(212) 943-0280	
1 Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
From 04 / 14 / 2008 to / /	\$ To be determined
3 Type of tax. Indicate the type of tax to be refunded or abated or to which the interest, penalty, or addition to tax is related.	
<input type="checkbox"/> Employment <input checked="" type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income	
4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section:	
5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)	
<input type="checkbox"/> Interest was assessed as a result of IRS errors or delays. <input type="checkbox"/> A penalty or addition to tax was the result of erroneous written advice from the IRS. <input type="checkbox"/> Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.	
b Date(s) of payment(s) ►	
6 Original return. Indicate the type of return filed to which the tax, interest, penalty, or addition to tax relates.	
<input checked="" type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input type="checkbox"/> Other (specify) ►	
7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.	

SEE ATTACHED RIDER

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Deldre A. Sweeney, Executor

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

12/11/2009

Date

Signature (spouse, if joint return)

Date

Paid Preparer's Use Only	Preparer's signature ►	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ►			EIN
				Phone no. ()

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10180R

Form 843 (Rev. 02-2009)

RIDER TO IRS FORM 843 – CLAIM FOR REFUND

ESTATE OF ARMAND L. GREENHALL

DATE OF DEATH: **Redacted**

DEIDRE A. SWEENEY AND PENG YAN, EXECUTORS

On behalf of the Estate of Armand I. Greenhall who died on **Redacted**
Redacted, we hereby file a protective claim for a refund of U.S. Estate tax with respect
to the U.S. Estate Tax return filed by the Estate on July 10, 2009.

This request is based on a currently unliquidated liability to the Irving
H. Picard, the Bankruptcy Trust appointed to administer the Bernard Madoff
Securities scandal.

The decedent, Armand L. Greenhall was a client of Bernard L.
Madoff when he died a resident of New York City on **Redacted**. His Will was
filed in the New York County Surrogate's Court and Deidre A. Sweeney and Peng
Yan, were appointed as Preliminary Executors on May 6, 2008. Thereafter, the
Executors collected Bernard L Madoff Investment Securities account number 1-
GO234-3 which contained \$3,805,069.00 and Bernard L. Madoff Investment
Securities – IRA account number 1-GO109-31 which contained \$1,150,373. These
funds represented approximately 55% of Mr. Greenhall's total assets reported on
his U.S. Estate Tax return. The tax paid of \$2,528,048.34 was based on the
inclusion of the Madoff assets in the estate. The possibility of the liability is
disclosed on Schedule L-Net Losses During Administration of the return, but no
amount is claimed as a deduction.

The purpose of this protective claim for refund is to preserve the
Estate's right to claim a refund of Estate Tax in the event that the Estate of
Armand L. Greenhall is required to repay some or all of the funds collected from
the Bernard L. Madoff accounts to the Bankruptcy Trustee.

An estimated computation of the resulting estate tax liability is
attached to this rider.

Computation of Estate Tax Liability

	<u>Original return</u>	<u>Protective Claim w/o Madoff Assets</u>
1. Gross Estate	9,212,846.17	4,257,404.17
2. Allowable Deductions	<u>(756,905.50)</u>	<u>(649,155.50)</u>
3. a.Taxable Estate	8,455,940.67	3,608,248.67
b State death tax deduction	<u>(838,055.46)</u>	<u>(239,657.86)</u>
c.Taxable estate	7,617,885.21	3,368,590.83
6. Tentative Tax	3,308,848.34	1,368,590.83
9. Maximum unified credit	780,800.00	780,800.00
16. Net Estate tax	2,528,048.34	615,865.87
Estimated Protective claim for Refund		1,912,182.47

COPY

TELEPHONE: 212-943-0280

NEW YORK, NY 10005

FACSIMILE: 212-943-0283

McCANLISS & EARLY, LLP

WALL STREET PLAZA

88 PINE STREET

NEW YORK, NY 10005

December 14, 2009

Certified Mail/Return Receipt Requested

NYS Estate Tax
Processing Center
P.O. Box 15167
Albany, NY 12212-5167

Re: Estate of Armand L. Greenhall
Soc. Sec. # Redacted 5904
Date of Death: Redacted

Dear Sirs:

On behalf of myself and Peng Yan, Executors of the Estate of Armand L. Greenhall, I hereby file a protective Claim for Refund of New York Estate Tax in connection with the captioned estate. A computation of the possible adjustment to the New York Estate Tax which will be required in the event the Estate of Armand L. Greenhall is forced to pay funds back to the

Enclosed is copy of the protective claim for Refund - Form 843 filed with the Internal Revenue Service with respect to the U.S. Estate Tax Return (Form 706). As indicated on the Form 843, this protective claim is based on a currently unliquidated possible liability to Irving H. Picard, the Bankruptcy Trustee appointed in connection with the Bernard Madoff Ponzi scheme. A more detailed explanation is presented on the rider to the form.

A computation of the possible adjustment to the New York Estate Tax which will be required in the event the Estate of Armand L. Greenhall is forced to pay funds back to the Bankruptcy Trustee is attached to this letter.

Please acknowledge receipt of the enclosures by stamping the enclosed copy of this letter and returning it to me in the envelope provided.

Very truly yours,

Deidre A. Sweeney

Enclosure
cc: Peng Yan

Computation of Estate Tax Liability if All Madoff Assets
are Claimed by Bankruptcy Trustee

	<u>Original return</u>	Protective Claim
		<u>w/o Madoff Assets</u>
20. Gross Estate	9,212,846.17	4,257,404.17
23 Allowable Deductions	(756,905.50)	(649,155.50)
26. Taxable Estate	8,455,940.67	3,608,248.67
29. Tentative Tax	4,291,567.37	1,625,336.77
32. Maximum unified credit	345,800.00	345,800.00
35. Net Estate tax	3,945,767.37	1,279,536.77
36. Maximum NYS Credit for State Death Taxes & Tax Due	838,055.46	239,657.86
Estimated Protective Claim for Refund of New York Estate Tax		\$ 598,397.60

Tax

McCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET
NEW YORK, NY 10005

TELEPHONE: 212-943-0280

COPY

FACSIMILE: 212-943-0283

July 10, 2009

Certified Mail/Return Receipt Requested

NYS Estate Tax
Processing Center
P.O. Box 15167
Albany, NY 12212-5167

Re: Estate of Armand L. Greenhall
Soc. Sec. # Redacted 5904
Date of Death: Redacted

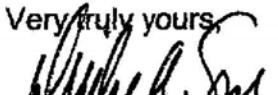
Dear Sirs:

On behalf of myself and Peng Yan as Executors, I enclose a New York Estate Tax Return (Form ET-706) for filing in connection with the Estate.

A payment on account of the New York State Estate Tax in the amount of \$882,000. was made on December 29, 2009. A refund of \$43,944.54 is shown to be due on the return.

Please acknowledge receipt of the enclosures by stamping the enclosed copy of this letter and returning it to me in the envelope provided.

Thank you for your assistance.

Very truly yours,

Deidre A. Sweeney

cc: Peng Yan ✓



New York State Department of Taxation and Finance

New York State Estate Tax ReturnFor an estate of an individual who died
on or after February 1, 2000 and before January 1, 2008**ET-706**

(3/08)

This is an amended return.
Mark and file this copy.**Redacted** 5904Social security number (SSN)
Redacted
Date of death If copy of death
certificate is attached, mark an X in the box

Decedent's last name Greenhall	First name Armand L.	Middle initial 	Local service number (LSN)
Address of decedent at time of death (number and street) Redacted		County of residence 	
City 	State Redacted	ZIP code 	
If the decedent was a nonresident of New York State (NYS) on the date of death, mark an X in the box and attach a completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> . 			
Employer identification number (EIN) of the estate Redacted		Name and EIN of any trusts created or funded by the will 6680	
Executor - If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in the box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N . L			
Surrogate's court - If a proceeding for probate or administration has commenced in a surrogate's court in NYS, enter county. New York County			

Attorney's or authorized representative's last name Sweeney, Deidre A.	First name 	MI 	Executor's last name Sweeney, Deidre A.	First name 	MI
In care of (firm's name) McCanliss & Early, LLP	If POA is attorney, mark an X in the box 	If more than one executor, mark an X in the box (see instr.) X		E-mail address of executor 	
Address of attorney or authorized representative 88 Pine Street, 21st Floor		Address of executor See Attached			
City New York	State New York	ZIP code 10005	City 	State 	ZIP code
SSN or PTIN of attorney or authorized rep. Redacted - 3522	Telephone number (212) 943-0280		Social security number of executor 	Telephone number ()	

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, mark an X in the box and complete Schedule 3 (see Form ET-706-I, Instructions for Form ET-706).

Installment payments of tax for closely held business - Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If Yes, attach Form ET-415 (see Form ET-706-I).
NoIf releases of lien are needed, attach Form(s) ET-117 (see Form ET-706-I) and enter the number of counties here
a Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS (see Form ET-706-I)?
X Yes No
Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.b Taxable estate for NYS (from Schedule A, line 26, or Schedule B, line 43)
8,455,940 **67**c Gross federal estate tax for NYS (from Schedule A, line 31, Schedule B, line 48)
4,291,567 **37**

1 NYS credit for state death taxes (from Schedule A, line 36, or Schedule B, line 51)	1.	838,055	46
2 If there is property outside NYS that is included in the federal gross estate, see instructions; otherwise enter 0 here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.		
3 Residents enter amount from Schedule 1, line 14; nonresidents enter amount from Schedule 2, line 19	3.	0	00
4 Total gross estate, less exclusion, for NYS (from Schedule A, line 22, or Schedule B, line 39)	4.	9,212,846	17
5 Divide line 3 by line 4 (round the result to the fourth decimal place). The result must not be greater than 1.0	5.	0.	0000
6 Multiply the amount on line 1 by the decimal on line 5 (round to nearest cent)	6.	0	00
7 Enter the lesser of line 2 or line 6, if any; otherwise enter 0	7.	0	00
8 NYS estate tax (subtract the amount on line 7 from the amount on line 1)	8.	838,055	46
9 Prior tax payments to NYS, if any (attach a schedule of dates and amounts)	9.	882,000	00
10 If line 9 is less than line 8, subtract line 9 from line 8. This is the amount you owe	10.	0	00
11 If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be refunded to you	11.	43,944	54

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (mark an X in all that apply): **X** an attorney a certified public accountant an enrolled agent a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative Deidre A. Sweeney	Date 7-9-9	E-mail address of attorney
--	----------------------	---------------------------------------

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor Deidre A. Sweeney	Date 7-9-9	Signature of co-executor Deng Yuan	Date 7-9-9
---	----------------------	--	----------------------

Print name of preparer other than executor Deidre A. Sweeney	Signature of preparer other than executor Deidre A. Sweeney	Date 7-9-9
--	---	----------------------

Address of preparer McCanliss & Early, LLP, 88 Pine Street, 21st Floor New York, NY 10005	City 	State ZIP code 	E-mail address of preparer YAN PRODUCTION 000009
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EST OF ARMAND L. GREENHALL
PENG YAN EXEC
DEIDRE A. SWEENEY EXEC
88 PINE STREET 21ST FLOOR
NEW YORK, NY 10005

COMMAND ASSET PROGRAM

1033

December 18, 2008

68-21/530
Date
BRANCH 98204

Pay to the NYS Commissioner of Taxation and Finance \$ 882,000.00
Order of

Eight Hundred Eighty Tow Thousand and 00/100

Dollars



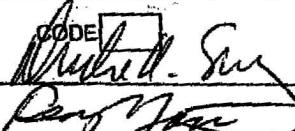
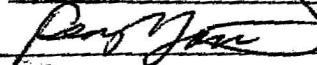
Security
Features
Design on
Back.

 WACHOVIA SECURITIES
Redacted la Bank, N.A.
5904

For NYS FORM ET-133

10530002191:

Redacted 4727M

CODE: 


1033

McCANLISS & EARLY, LLP
WALL STREET PLAZA
88 PINE STREET
NEW YORK, NY 10005

TELEPHONE: 212-943-0280

COPY

FACSIMILE: 212-943-0283

July 10, 2009

Certified Mail/Return Receipt Requested

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999

Re: Estate of Armand L. Greenhall
Soc. Sec. # Redacted -5904
Date of Death: Redacted

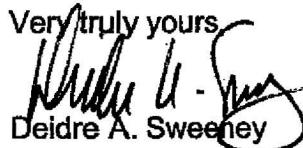
Dear Sirs:

On behalf of myself and Peng Yan, Executors of the Estate of Armand L. Greenhall, I enclose a United States Estate Tax Return (Form 706) for filing in connection with the Estate.

A payment on account of the U.S. Estate Tax in the amount of \$2,650,000. was made on December 29, 2009. A refund of \$121,951.66 is shown to be due on the return.

Please acknowledge receipt of the enclosures by stamping the enclosed copy of this letter and returning it to me in the envelope provided.

Thank you for your assistance.

Very truly yours,

Deidre A. Sweeney

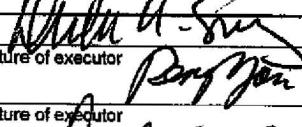
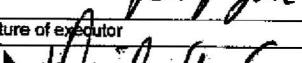
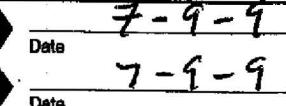
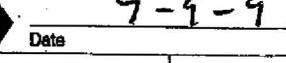
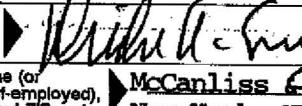
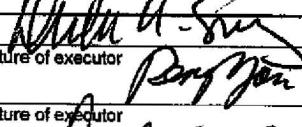
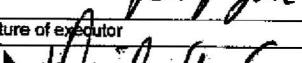
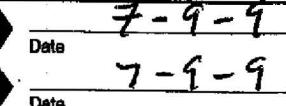
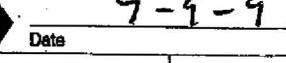
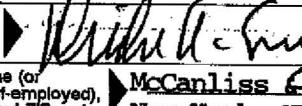
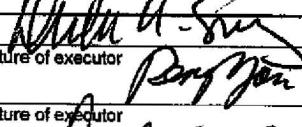
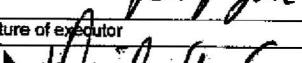
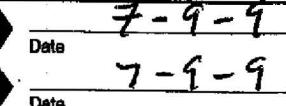
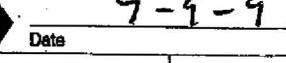
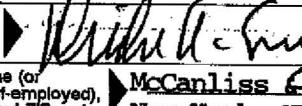
cc: Peng Yan

Form 706
(Rev. August 2008)

United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015

Department of the Treasury
Internal Revenue ServiceEstate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 2007, and before January 1, 2009.

Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's Social Security No.																																																																							
	Armand L.	Greenhall	Redacted 5904																																																																							
	3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	3b Year domicile established	4 Date of birth																																																																							
	Redacted	1933	Redacted																																																																							
	6a Name of executor (see page 4 of the instructions)	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.	5 Date of death																																																																							
	Deidre A. Sweeney & Peng Yan	McCanliss & Early LLP 88 Pine Street, 21st Floor New York, NY 10005	Redacted																																																																							
	6c Executor's social security number (see page 5 of the instructions)	Phone no. (212) 943-0280																																																																								
	Redacted 3522 & Redacted 4026		7b Case number																																																																							
	7a Name and location of court where will was probated or estate administered		2008-1750																																																																							
	New York County Surrogate's Court New York, NY																																																																									
8 If decedent died testate, check here ► <input checked="" type="checkbox"/> and attach a certified copy of the will.	9 If you extended the time to file this Form 706, check here ► <input checked="" type="checkbox"/>																																																																									
10 If Schedule R-1 is attached, check here ► <input type="checkbox"/>																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>1 Total gross estate less exclusion (from Part 5—Recapitulation, page 3, item 12)</td><td>1 9,212,846</td><td>17</td></tr> <tr><td>2 Tentative total allowable deductions (from Part 5—Recapitulation, page 3, item 22)</td><td>2 756,905</td><td>50</td></tr> <tr><td>3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)</td><td>3a 8,455,940</td><td>67</td></tr> <tr><td>b State death tax deduction</td><td>3b 838,055</td><td>46</td></tr> <tr><td>c Taxable estate (subtract line 3b from line 3a)</td><td>3c 7,617,885</td><td>21</td></tr> <tr><td>4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))</td><td>4</td><td></td></tr> <tr><td>5 Add lines 3c and 4</td><td>5 7,617,885</td><td>21</td></tr> <tr><td>6 Tentative tax on the amount on line 5 from Table A on page 4 of the instructions</td><td>6 3,308,848</td><td>34</td></tr> <tr><td>7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)</td><td>7</td><td></td></tr> <tr><td>8 Gross estate tax (subtract line 7 from line 6)</td><td>8 3,308,848</td><td>34</td></tr> <tr><td>9 Maximum unified credit (applicable credit amount) against estate tax</td><td>9 780,800</td><td>00</td></tr> <tr><td>10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 6 of the instructions.)</td><td>10</td><td></td></tr> <tr><td>11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)</td><td>11</td><td>780,800</td><td>00</td></tr> <tr><td>12 Subtract line 11 from line 8 (but do not enter less than zero)</td><td>12</td><td>2,528,048</td><td>34</td></tr> <tr><td>13 Credit for foreign death taxes (from Schedule(s) P). 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Explain in an attached statement</td><td>19</td><td>2,650,000</td><td>00</td></tr> <tr><td>20 Balance due (or overpayment) (subtract line 19 from line 18)</td><td>20</td><td>121,951</td><td>66</td></tr> </table>			1 Total gross estate less exclusion (from Part 5—Recapitulation, page 3, item 12)	1 9,212,846	17	2 Tentative total allowable deductions (from Part 5—Recapitulation, page 3, item 22)	2 756,905	50	3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	3a 8,455,940	67	b State death tax deduction	3b 838,055	46	c Taxable estate (subtract line 3b from line 3a)	3c 7,617,885	21	4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4		5 Add lines 3c and 4	5 7,617,885	21	6 Tentative tax on the amount on line 5 from Table A on page 4 of the instructions	6 3,308,848	34	7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. 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Part 2—Tax Computation																																																																										
<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Sign Here</td> <td style="width: 40%;"> Signature of executor  Signature of preparer</td> <td style="width: 50%; text-align: right;"> Date 7-9-9  Date 7-9-9</td> </tr> <tr> <td>Paid Preparer's Use Only</td> <td>Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP code  McCanliss & Early LLP, 88 Pine St. New York, NY 10005</td> <td>Date 7-9-9 Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN or PTIN Redacted 3522 EIN <input type="checkbox"/> Redacted 7190 Phone no. (212) 943-0280</td> </tr> </table>			Sign Here	 Signature of executor  Signature of preparer	 Date 7-9-9  Date 7-9-9	Paid Preparer's Use Only	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP code  McCanliss & Early LLP, 88 Pine St. New York, NY 10005	Date 7-9-9 Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN or PTIN Redacted 3522 EIN <input type="checkbox"/> Redacted 7190 Phone no. (212) 943-0280																																																																		
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For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the separate instructions for this form.
RBA

Form 706 (Rev. 8-2008)

EST OF ARMAND L. GREENHALL
PENG YAN EXEC
DEIDRE A. SWEENEY EXEC
88 PINE STREET 21ST FLOOR
NEW YORK, NY 10005

COMMAND ASSET PROGRAM
December 18, 2008

1032

68-21/530
BRANCH 98204

Date \$ 2,650,000.00

P~~ay~~ to the United States Treasury

Two Million Six Hundred Fifty Thousand and 00/100

Dollars 

Specified
Amount
Dollars On
Bank

 WACHOVIA SECURITIES

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For FORM 4768 - FORM 706

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